

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

WHISTLEBLOWER 8130-14W,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 8130-14W.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On February 12, 2015, petitioner filed a redacted and an unredacted motion to compel responses to interrogatories and request for production of documents. On March 19, 2015, respondent filed a response to petitioner's motion. On April 27, 2015, petitioner filed a reply to respondent's response.

Respondent contends that in response to petitioner's informal discovery request, respondent has provided petitioner with respondent's Whistleblower Office's administrative claim file in its entirety. Petitioner's formal discovery requests ask for documents outside the administrative claim file. Respondent contends the Court should apply an abuse of discretion standard of review and limit its scope of review to the administrative record. Petitioner contends that the review should not be limited to the administrative record.

Petitioner seeks information regarding the tax examinations of the eight taxpayers for whom a claim was filed and an explanation for the two-year gap between the conclusion of the investigation and the notice of determination. Petitioner contends that investigations actually continued after the investigation was closed and that this investigation resulted in collection of proceeds.

In 2008, petitioner filed a whistleblower claim with the Internal Revenue Service (IRS) which informed the IRS of alleged taxpayers who failed to pay gift tax on improperly characterized loans. Respondent sent petitioner a determination letter denying all eight of the claims because the information petitioner provided did not result in the collection of any proceeds.

Respondent's response does include specific grounds for objection in relation to the information sought. Rather, he contends that the Court's scope of review should be limited to the administrative record and the information that petitioner seeks is outside that record. Evidence related to whether there was a collection of proceeds and whether that collection was attributable to the whistleblower's information should be part of the administrative record

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because it addresses the factual inquires section 7623(b) requires. See Whistleblower One 10683-13W v. Commissioner, 145 T.C. __, __ (slip op. at 6) (September 16, 2015).

Premises considered, it is

ORDERED that the parties shall convene to discuss the pending motions to compel in light of Whistleblower One 10683-13W v. Commissioner, 145 T.C. __ (September 16, 2015). It is further

ORDERED that the parties shall file a joint status report, regarding the status of discovery in this case on or before November 6, 2015.

**(Signed) Kathleen Kerrigan
Judge**

Dated: Washington, D.C.
October 23, 2015